

### Subpart 1328.3—Insurance

#### 1328.305 Overseas workers' compensation and war-hazard insurance.

The designee authorized to recommend a waiver to the Secretary of Labor is set forth in CAM 1301.70.

#### 1328.310 Contract clause for work on a Government installation.

#### 1328.310-70 Solicitation provisions and contract clauses.

(a) Insert clause 1352.228-70, *Insurance Coverage*, in all contracts when:

- (1) Government property is involved;
- (2) The contract amount is expected to be over the simplified acquisition threshold, and

(3) The contract will require work on a Government installation

(b)(1) The clause is not required in fixed-price solicitations and contracts if:

(i) Only a small amount of work is required on the Government installation (e.g., a few brief visits per month); or

(ii) All the work on the Government installation is to be performed outside the United States, its possessions and Puerto Rico.

(2) The contracting officer may increase the dollar limits established in the clause when it is determined to be in the best interest of the Government. Prior to increasing the dollar limits the contracting officer shall seek the advice of Procurement Counsel.

(c) Insert clause 1352.228-71, *Deductibles Under Required Insurance Coverage—Cost-Reimbursement*, in all cost-reimbursement contracts when the clause at 1352.228-70, *Insurance Coverage*, is used.

(d) Insert clause 1352.228-72, *Deductibles Under Required Insurance Coverage—Fixed Price*, in all fixed-price contracts when the clause at 1352.228-70, *Insurance Coverage*, is used.

(e) Insert clauses 1352.228-73 through 1352.228-75, unless otherwise indicated by the specific instructions for their use below, in any contract for the lease of aircraft.

(f) Insert clause 1252.228-73, *Loss of or Damage to Leased Aircraft*, in any contract for the lease of aircraft, except in the following circumstances:

(1) When the hourly rental rate does not exceed \$250 and the total rental cost for any single transaction is not in excess of \$2,500;

(2) When the cost of hull insurance does not exceed 10 percent of the contract rate; or

(3) When the lessor's insurer does not grant a credit for uninsured hours, thereby preventing the lessor from granting the same to the Government.

(g) Insert clause 1352.228-74, *Fair Market Value of Aircraft*, in all aircraft lease/rentals.

(h) The contracting officer shall insert the clause at 1352.228-75, *Risk and Indemnities*, in any contract for the lease of aircraft when the Government will have exclusive use of the aircraft for a period of less than thirty days.

(i) Insert clause 1352.228-76, *Approval of Group Insurance Plans*, in all cost-reimbursable contracts.

(j) The contractor shall submit the plan to the CO for approval under cost-reimbursement contracts, before buying insurance under a group insurance plan. Any change in benefits provided under an approved plan that can reasonably be expected to increase significantly the cost to the Government shall require similar approval.

## PART 1329—TAXES

### Subpart 1329.1—General

Sec.

1329.101 Resolving tax problems.

### Subpart 1329.2—Federal Excise Taxes

1329.203 Other Federal tax exemptions.

1329.203-70 DOC Federal tax exemption.

### Subpart 1329.3—State and Local Taxes

1329.303 Application of State and local taxes to government contractors and subcontractors.

AUTHORITY: 41 U.S.C. 414; 48 CFR 1.301-1.304.

SOURCE: 75 FR 10570, Mar. 8, 2010, unless otherwise noted.

### Subpart 1329.1—General

#### 1329.101 Resolving tax problems.

Legal questions relating to tax issues should be referred to the Procurement Counsel.

## **1329.203**

### **Subpart 1329.2—Federal Excise Taxes**

#### **1329.203 Other Federal tax exemptions.**

#### **1329.203-70 DOC Federal tax exemption.**

(a) The Office of Acquisition Management has obtained a permit from the U.S. Bureau of Alcohol, Tobacco, Firearms and Explosives enabling DOC and its contractors to purchase spirits (*e.g.*, specially denatured spirits) tax-free for non-beverage Government use.

(b) When purchasing spirits for non-beverage use by DOC personnel, the contracting officer shall attach a copy of the permit to the contract. Upon receipt of the spirits, the contractor shall return the permit to the contracting officer unless future orders are anticipated.

### **Subpart 1329.3—State and Local Taxes**

#### **1329.303 Application of State and local taxes to government contractors and subcontractors.**

The designee authorized to review a proposed designation of a contractor as an agent of the Government is set forth in CAM 1301.70.

## **PART 1330—COST ACCOUNTING STANDARDS ADMINISTRATION**

### **Subpart 1330.2—CAS Program Requirements**

Sec.

1330.201 Contract requirements.

1330.201-5 Waiver.

1330.202 Disclosure requirements.

1330.202-2 Impracticability of submission.

AUTHORITY: 41 U.S.C. 414; 48 CFR 1.301-1.304.

SOURCE: 75 FR 10570, Mar. 8, 2010, unless otherwise noted.

### **Subpart 1330.2—CAS Program Requirements**

#### **1330.201 Contract requirements.**

#### **1330.201-5 Waiver.**

The designee authorized to waive the applicability of Cost Accounting

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Standards for a particular contract or subcontract is set forth in CAM 1301.70.

#### **1330.202 Disclosure requirements.**

#### **1330.202-2 Impracticability of submission.**

The DOC Head of Agency for Procurement is authorized to determine that it is impractical to secure a Disclosure Statement, although submission is required, and to authorize contract award without obtaining the Statement.

## **PART 1331—CONTRACT COST PRINCIPLES AND PROCEDURES**

### **Subpart 1331.1—Applicability**

Sec.

1331.101 Objectives.

### **Subpart 1331.2—Contracts With Commercial Organizations**

1331.205 Selected costs.

1331.205-6 Compensation for personal services.

1331.205-32 Precontract costs.

1331.205-70 Duplication of effort.

AUTHORITY: 41 U.S.C. 414; 48 CFR 1.301-1.304.

SOURCE: 75 FR 10570, Mar. 8, 2010, unless otherwise noted.

### **Subpart 1331.1—Applicability**

#### **1331.101 Objectives.**

The designee authorized to approve individual deviations concerning cost principles is set forth in CAM 1301.70.

### **Subpart 1331.2—Contracts With Commercial Organizations**

#### **1331.205 Selected costs.**

#### **1331.205-6 Compensation for personal services.**

The designee authorized to waive cost allowability limitations under certain circumstances regarding compensation of foreign nationals is set forth in CAM 1301.70.

#### **1331.205-32 Precontract costs.**

If precontract costs are anticipated, pursuant to negotiations and in anticipation of contract award, insert clause